

1976

VICTORIA.



ANNO VICESIMO QUINTO

ELIZABETHÆ SECUNDÆ REGINÆ

No. 8923.

An Act to amend the *Taxation Appeals Act* 1972.

[7th December, 1976.]

BE it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and the Legislative Assembly of Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say) :—

Short title.

1. (1) This Act may be cited as the *Taxation Appeals (Amendment) Act* 1976.

Principal Act
No. 8274 as
amended by
No. 8402.

(2) The *Taxation Appeals Act* 1972 is in this Act referred to as the Principal Act.

Commence-
ment.

(3) This Act shall come into operation on a day to be fixed by proclamation of the Governor in Council published in the *Government Gazette*.

Amendment of
No. 8274 ss.
3-9.

2. For sections 3 to 9 of the Principal Act there shall be substituted the following sections :—

Victorian
Taxation
Board of
Review.

“ 3. (1) There shall be a Victorian Taxation Board of Review.

(2) The Governor in Council may appoint as many persons as are necessary from time to time to be members of the Board.

(3) Each

(3) Each member of the Board shall be a barrister and solicitor and shall not as such member be subject to the *Public Service Act* 1974.

(4) Any one of such members shall constitute the Board.

(5) A person constituting the Board shall hold office for a term not exceeding seven years, but shall be eligible for re-appointment.

4. If a person appointed to constitute the Board was immediately before his appointment an officer in the public service, he shall be eligible (in all respects as if he were a member of the public service) on the recommendation of the Public Service Board to be re-appointed at or before the termination of his term of office to some office in the public service with a classification and emolument corresponding with or higher than that which he held in the public service immediately before his appointment and as if the whole period of his service as the Board had been a period of service in the public service.

Saving of rights of officers in the public service appointed to Board.

5. Any person who at the date of his appointment to constitute the Board is an officer within the meaning of the *Superannuation Act* 1958 shall, notwithstanding his appointment, be deemed to continue subject to that Act to be an officer within the meaning of that Act.

6. No action or suit shall be brought or maintained against any person who is constituting the Board or has at any time constituted the Board for any non-feasance or misfeasance in connexion with his duties.

No action or suit to be brought against person constituting Board.

7. A person constituting the Board shall receive such remuneration and travelling allowances as the Governor in Council determines, and the Consolidated Fund is to the necessary extent hereby appropriated accordingly.

Remuneration.

8. (1) The Governor in Council may suspend from office any person constituting the Board but no such person shall be removed from office except as hereinafter provided.

Removal and suspension.

(2) The Minister shall cause to be laid before both Houses of Parliament a full statement of the grounds of suspension of any such person within seven days after the suspension if Parliament is then sitting or if Parliament is not then sitting then within seven days after the next meeting of Parliament.

(3) Any person so suspended shall be removed from office by the Governor in Council if each House of Parliament within seven sitting days after the day when the statement is laid before it declares by resolution that the person ought to be removed from office, and unless each House within the said time so declares, the Governor in Council shall remove the suspension and restore the person to office.

9. A person

Vacation of
office.

9. A person constituting the Board shall be deemed to have vacated his office if—

- (a) he becomes bankrupt or his property becomes subject to control under the law relating to bankruptcy, or he compounds with his creditors or makes an assignment of his salary for their benefit ; or
- (b) he becomes permanently incapable of performing his duties.”

Repeal of
provisions as to
sittings.

3. Section 12 of the Principal Act is repealed.